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MINISTRY OF FINANCE (Department of Revenue) NOTIFICATIONS

CUSTOMS

New Delhi, the 24th July 1957

S.R.O. 2399.—In exercise of the powers conferred by sub-section (1) of Section 43B of the Sea Customs Act, 1878 (VIII of 1878), as in force in India and as applied to the State of Pondicherry, the Central Government hereby directs that a drawback shall be allowed in accordance with, and subject to, the provisions of the said section and any rules made thereunder, in respect of duty paid foreign jute batching oil, used in the manufacture of jute manufactures, namely hessian and sacking, when such jute manufactures are manufactured in, and exported from, India or the State of Pondicherry or shipped as stores for use on board a ship proceeding to a foreign port.

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S.R.O. 2400.—In exercise of the powers conferred by sub-section (3) of section 43-B of the Sea Customs Act, 1878 (VIII of 1878), as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following rules, the same having been previously published as required by sub-section (3) of the said section, namely:—

The Customs Duties Drawback (Jute Manufactures) Rules, 1957.

1. *Short title and commencement.*—(1) These rules may be called the Customs Duties Drawback (Jute Manufactures) Rules, 1957.

(2) They shall be deemed to have come into force on the 15th day of July, 1957.

2. *Definition.*—In these rules, unless the context otherwise requires,—

- (a) “the Act” means the Sea Customs Act, 1878 (VIII of 1878);
- (b) “goods” means jute manufactures, namely, hessian and sacking manufactured in India or the State of Pondicherry and in the manufacture of which imported material has been used;
- (c) “imported material” means jute batching oil imported into India or the State of Pondicherry on payment of customs duty.

3. *Goods in respect of which drawback may be paid.*—Subject to the provisions of the Act and these rules, a drawback shall be allowed in respect of the imported material used in the manufacture of the goods exported from India or the State of Pondicherry, or shipped as stores for use on board a ship proceeding to a foreign port.

4. *Rate of drawback.*—The rate of drawback admissible under these rules on the shipment of the goods shall be one rupee and sixty naya paise for each ton of hessian shipped and two rupees and forty naya paise for each ton of sacking shipped.

5. *Manner of allowing drawback.*—Drawback shall be allowed on the shipment of the goods from any port in India or the State of Pondicherry subject to the following conditions, namely:—

- (a) that the shipper shall make a declaration on the relative shipping bill that a claim for drawback under section 43-B of the Act is being made; and
- (b) that the shipper shall furnish the Customs Collector with a copy of the shipment invoice or any other document giving details of the description, quantity and value of the goods under shipment.

6. *Powers of Customs Collectors.*—For the purpose of enforcing these rules, the Customs Collector may require the shipper or the manufacturer of the goods to produce any books of accounts or other documents relating to the proportion and quantity of the imported material used in the manufacture of the goods and the duty paid thereon.

7. *Access to manufactory.*—The manufacturer of the goods in respect of which a drawback is claimed under these rules shall give access to every part of the manufactory to any officer of the Central Government specially authorised in this behalf by the Chief Customs Officer or the Chief Customs Authority, to enable the officer so authorised to inspect the processes of manufacture and to verify by actual check or otherwise the statements made in support of the claim for drawback.

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B. D. DESHMUKH, Dy. Secy.